

CHAPLIN BOARD OF FINANCE
Chaplin, Connecticut
Special Meeting Minutes
October 13, 2021

Chairperson Dick Weingart called the meeting to order at 7:04 PM. Present were Board members Link Diwan, Linda Caron and Victor Boomer (8:14); Alternate Peter Haines. Unable to attend were Board members Jean Lambert and Doug Dubitsky; Alternate Matt Foster and Alternate Bill Jenkins. Others present were Emergency Preparedness Director Jim Randall and Juan Roman.

3. SEATING OF ALTERNATES: Alternate Peter Haines was seated for Board member Doug Dubitsky.

4. FIRST AUDIENCE FOR CITIZENS:

Peter Haines responded to Jim Randall regarding receipt of his Annual Report (has been received).

5. GUESTS: None

6. ADDITIONS OR CHANGES TO THE AGENDA: None

7. REPORTS:

a. Board Member Reports:

1) Selectmen's Monthly Meeting:

Dick Weingart reported the following from the Selectmen's meeting:

- The cost estimate for the Resident Trooper's contract was received (\$177,030) and higher than budgeted.
- A Zoom meeting will be held next week on the conceptual design for the England Road Bridge. Next steps will be a cost estimate followed by a Public Hearing.
- Chaplin's share of local bridge funding for the Bedlam Road Bridge project is about \$500,000. The state will move forward with other projects until Chaplin comes up with their share.
- There is a Public Hearing tomorrow night at the Town Hall for the programmable sign. Peter Haines asked for clarification on the funds set aside in the CIP for this project (will check during review of the Financial Statements).
- Documentation and Specs for the new fire truck will be reviewed by the First Selectman. Need to make sure the paperwork is in order for the \$96,400 USDA Grant and determine the funding process.
- New employee Ben Waite was hired for Public Works.

2) FY 20-21 Annual Report:

Annual Reports have been received from 17 Town Agencies to date. Reports from the BOF and Treasurer won't be completed until after the audit. Report from the Burning Official who was replaced will be deferred to next year. The Conservation Commission has been combined with the Inland Wetlands Commission. Outstanding Reports are due from the Board of Assessment Appeals, Board of Education, Board of Selectmen and Fire Department. Dick Weingart suggested checking on who the request was sent to for the BOE Annual Report (will send to the Superintendent, Principal and Board Chair moving forward) (**Peter will contact**).

3) FY 2020-21 Audit:

As of today, all BOE information for the audit has been uploaded. Dick Weingart is meeting with the Superintendent and Business Manager tomorrow and will confirm. All town information will be

uploaded after the accrued payroll is done. The auditors have formed a new company. Mr. Offerdahl and his partner separated as of October 1st. Dick Weingart gave permission to transfer records from the old firm to the new firm.

4) BOF digital access to meeting documents, etc.:

Link Diwan reported that there is very little left in the Covid Relief funds and not enough to purchase devices for the Board. The Windham IT person suggested setting up individual user accounts in the town's Microsoft Office 365 and use any device for access. Dick Weingart asked what devices could be purchased if funding was available (iPad, low-cost Tablet, Chromebooks which are very expensive or low-cost laptops). Peter Haines expressed concerns with compatibility with Excel. Link Diwan asked if the goal was to work remotely or to share documents. Dick Weingart would like to get rid of all the printed documents and make documents readily available. The Board will need to know by January whether to continue with Budget Books. Link Diwan suggested saving costs by bringing your own device and have loaners available for those that need it. The best use for the cloud would be for the Budget process that would allow the Board to work on the same document with one device and a projector (could do a dry run for the December meeting). Peter Haines suggested using some of the \$600,000 in the American Rescue funds that is being negotiated through NECCOG.

b. Staff Reports:

1) Finance Department - Review and accept monthly Financial Statements (FY 21-22); identify questions for follow up:

- A certain number of credits are earned from Berkshire Bank that offsets banking Service Fees. #11180 Webster Bank F2F Income and #20130.2 Webster F2F Service Fees are related to credit cards *(needs follow up)*.
- #20080 Debt Service Energy Project – there is a new energy contract for the Library/Senior Center (normally approved by the Board of Selectmen and the Board of Finance should be notified) *(needs follow up)*.

Victor Boomer arrived at the meeting at 8:14 PM.

- #28080.2 Lawn Care Maintenance Cemetery is about 60% spent – may be due to combining into one contract for #28105 Lawn Care Maintenance *(needs follow up)*.
- #3315.8 CIP Sign project – \$15,000 transferred for additional funding (expended \$30,720 so far in anticipation of grant funding) *(needs follow up)*.

Motion to accept monthly Financial Statements for FY 21-22, was made by Peter Haines, seconded by Link Diwan and carried unanimously.

2) BOE/CES – Review and accept monthly Financial Statements (FY 21-22); identify questions for follow up: The BOE/CES received their monthly reports tonight at their meeting.

3) Tax Collector - Review and accept 3 monthly Tax Collections Report; identify questions for follow up:

The Board was presented with Tax Collections Report for August and September.

Motion to accept Tax Collections Report for August and September 2021, was made by Link Diwan, seconded by Linda Caron and carried unanimously.

4) **Assessor/Treasurer:** No Report

8. **APPROVAL OF MINUTES:**

a. **Regular Meeting – September 13, 2021:**

Motion to approve regular meeting minutes from September 13, 2021, was made by Peter Haines with the following corrections:

Item #5a should read – The closest Webster branch office for deposits is in Manchester so it was decided to return to Berkshire with local branches nearby.

Item #5c should read – The STIF account always gets funded with grants from the state.

Item #7a1 should read – American Rescue Plan funds are being used by NECCOG to hire an expert to advise member towns on what the plans can be used for.

Item #8a – add a dash after should read.

The motion was seconded by Linda Caron and carried unanimously.

Dick Weingart reported on items for follow up:

- Issue with Webster F2F Service Fees credit in July/August is due to a posting error.
- Health Insurance Premiums and Fire Marshall salary difference is due to automated posting (sometimes payments for subsequent months are posted earlier).
- Building Inspector expenditures will be posted when bill is received from the Town of Windham.
- BOE items will be addressed at meeting tomorrow with the Superintendent and Business Manager.
- The Tax Collector expenditures will be posted when a bill is received from the Town of Windham.

9. **CORRESPONDENCE:** None

10. **OLD BUSINESS:**

a. **Review and update BOF Annual Activity/Project Calendar:**

The Board reviewed the Annual Activity Project Calendar. The CIP process will begin the end of October, approval of the budget meeting schedule will be held in November and election of officers will be held in December.

b. **Review BOF Town Agency Budget Management policy – Second Review:**

Dick Weingart reported that 2 versions of the Budget Adjustment Form will be combined into one.

11. **NEW BUSINESS:**

a. **Consider and act on funds transfers and budget line additions/adjustments as requested:** None

b. **Final approval of FY 2020-21 budget transfers: due to accrued payroll (audit requirement):**

The Board was presented with Year End Budget Transfer for accrued payroll for hourly employees with transfer from #31500 Employee Fringe Benefits to the following that were over budget:

#21000 Accounting	\$1,034.24
#35000 Library	\$581.60
#36000 Planning & Zoning	<u>\$246.68</u>
Total	\$1,862.52

Motion to approve FY 2020-21 Year End Budget Transfers as presented above, was made by Victor Boomer, seconded by Peter Haines and carried unanimously.

c. Begin review of FY 2022-23 budget calendar, policies, and Town Agency budget request letter:

The Board was presented with Budget Calendar (could be sent out with the Budget Request Letter), Budget Policies (state funding is stable and Chaplin is projected to lose another \$200,000 in revenues from Algonquin), and Town Agency Budget Request Letter. Link Diwan suggested adding more special meetings for budget review to the Calendar, adding revenue projections and changing Computer Expenses to Information Technology expenses above a certain amount to the Budget Policies. Any comments or feedback should be emailed to Dick Weingart.

12. CONTINUING BUSINESS

a. Review Board goals and policies for FY 2021-22

- 1) Board policies and Board Member handbook
 - a) Revise BOF Town Agency Budget Management policy and procedures: SECOND REVIEW
 - b) General Fund: Policy on Unreserved & Unassigned percentage of budget and other factors
 - c) CIP Fund: Policy on budget amount and new projects (when they can be added and cost documentation)
 - d) Revise BOE Non-Lapsing Carryover Account: Revise procedures to reflect change of Bank, G/F accounts, and format
 - e) Policy for dissemination of Personal Information of Board Members

13. SECOND AUDIENCE FOR CITIZENS:

- Jim Randall suggested moving the projector screen to the wall with the clock and may be able to get another projector through the UCONN Surplus. He also commented about the \$14,000 spent on the old Post Office and the jump in the state budget to 46 billion.
- Juan Roman asked about digital access for reading documents. Link Diwan explained that the prime driver for digital access is the Budget Book binders (5 inch thick) along with many other printed documents that are a lot of work with updates and requires many people. Juan Roman commended the Board for a job well done with great communication.

14. AGENDA SUGGESTIONS FOR NEXT REGULAR/SPECIAL MEETING:

- a. Regular meeting: Standard meeting agenda
- b. Consider and act on BOF policies for development of the FY 2022-23 budget
- c. Consider and act on BOF budget letter to Town agencies for FY 2022-23
- d. Continue review of the BOF Town Agency Budget Management Policy
- e. First review of the BOE Non-Lapsing Carryover Account Policy
- f. Budget Calendar

Action items that need follow up:

- Check on #11180 Webster Bank F2F Income and #20130.2 Webster F2F Service Fees.
- #20080 Debt Service Energy Project – new energy contract for the Library/Senior Center.
- #28080.2 Lawn Care Maintenance Cemetery about 60% spent.
- #3315.8 CIP Sign project – transfer of \$15,000 in additional funding (expended \$30,720 so far in anticipation of grant funding).
- Three BOE/CES items are exactly \$2,000 overbudget each (#1210309 Central Office/Spec Ed, #2320309 Central Office/Superintendent and #2510309 Central Office/Business Office).

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- BOE/CES Balance Sheet – Total Checking Savings in the negative.

15. TIME AND PLACE OF NEXT REGULAR/SPECIAL MEETINGS:

- a. Monday, November 8, 2021: Regular Meeting @ 7pm (Town Hall)
- b. Monday, December 13, 2021: Regular Meeting @ 7pm (Town Hall)

16. ADJOURN:

Motion to adjourn (9:43 PM) was made by Link Diwan, seconded by Linda Caron and carried unanimously.

*Respectfully submitted by Kathleen Scott
Recording Clerk*